STATE OF CALIFORNIA

ELECTRONIC FUNDS TRANSFER PROGRAM

ACH Credit Information

PAMPHLET 80-A
OCTOBER 1997

STATE BOARD
OF EQUALIZATION

FOR EFT ASSISTANCE...

If you have questions regarding electronic funds transfers, please call
the Board of Equalization's EFT Helpline between
7:30 A.M. and 4:30 P.M., Pacific time, Monday through Friday, at:

TELEPHONE: 916-327-4229
FAX: 916-322-8457

Or you can write to the following address:

EFT Group MIC:35

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0035

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I. INTRODUCTION

This pamphlet includes technical information needed by financial institutions to make electronic funds transfer payments to the State Board of Equalization. If you need additional information, please call the EFT Helpline at 916-327-4229 between 7:30 A.M. and 4:30 P.M. Pacific time, Monday through Friday (holidays excluded).

CCD+/TXP Format Requirements

In order to transfer an ACH credit tax payment correctly, the payment must be originated using the *Cash Concentration or Disbursement plus Tax Payment Addendum* (CCD+/TXP) format. This is the standard format that has been adopted for tax payments by the National Automated Clearing House Association (NACHA) and endorsed by the Federation of Tax Administrators (FTA).

The free form portion of the TXP Addenda Record must be precisely structured as shown on page 9, "TXP Addenda Convention Record — Free Form Entries." It is the responsibility of the payor to provide his or her financial institution the information needed for the free form portion of the TXP Addenda Record.

Board of Equalization Bank Information

Effective January 1, 1998, the following Board of Equalization's banking information is needed to complete the ACH CCD+/TXP record formats:

Bank Name: Union Bank of California

Name of Account: Board of Equalization

Bank Routing/ABA Number: 122000496

Account Number: 7020014177

II. RECORD FORMATS

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File Control Record

FILE HEADER RECORD

Record 1

FIELD	1	2	3	4	5	6	7	8	9	10	11	12	13
DATA ELEMENT NAME	RECORD TYPE	PRIORITY CODE	IMMEDIATE DESTINATION	IMMEDIATE ORIGIN	TRANSMISSION DATE	TRANSMISSION TIME	FILE ID MODIFIER	RECORD SIZE	BLOCKING FACTOR	FORMAT CODE	IMMEDIATE DESTINATION NAME	IMMEDIATE ORIGIN NAME	REFERENCE CODE
Field Inclusion Requirement	M	R	M	M	M	O	M	M	M	M	M	M	O
Contents	'1'	Numeric	bTTTTAAAAC	bTTTTAAAAC	YYMMDD	HHMM	UPPER CASE A-Z NUMERIC 0-9	'094'	'10'	'1'	Alphameric	Alphameric	Alphameric
Length	1	2	10	10	6	4	1	3	2	1	23	23	8
Position	01-01	02-03	04-13	14-23	24-29	30-33	34-34	35-37	38-39	40-40	41-63	64-86	87-94

COMPANY/BATCH HEADER RECORD

Record 5

FIELD	1	2	3	4	5	6	7	8	9	10	11	12	13
DATA ELEMENT NAME	RECORD TYPE	SERVICE CLASS CODE	COMPANY NAME	COMPANY DISCRETIONARY DATA	COMPANY IDENTIFICATION	STANDARD ENTRY CLASS CODE	COMPANY ENTRY DESCRIPTION	COMPANY DESCRIPTIVE DATE	EFFECTIVE ENTRY DATE	SETTLEMENT DATE (JULIAN)	ORIGINATOR STATUS CODE	ORIGINATING DFI IDENTIFICATION	BATCH NUMBER
Field Inclusion Requirement	M	M	M	O	R	M	M	O	R	Inserted by Operator ACH	M	M	R
Contents	'5'	Numeric	Alphameric	Alphameric	Alphameric	Alphameric	Alphameric	Alphameric	YYMMDD	Numeric	Alphameric	TTTTAAAA	Numeric
Length	1	3	16	20	10	3	10	6	6	3	1	8	7
Position	01-01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79-79	80-87	88-94

ENTRY DETAIL RECORD

Record 6

FIELD	1	2	3	4	5	6	7	8	9	10	11
DATA ELEMENT NAME	RECORD TYPE CODE	TRANSACTION CODE	RECEIVING DFI IDENTIFICATION	CHECK DIGIT	DFI ACCOUNT NUMBER	AMOUNT	INDIVIDUAL IDENTIFICATION NUMBER *	INDIVIDUAL NAME **	DISCRETIONARY DATA	ADDENDA RECORD INDICATOR	TRACE NUMBER
Field Inclusion Requirement	M	M	M	M	R	M	R	R	O	M	M
Contents	'6'	Numeric	'12200049'	'6'	'7020014177'	$$$$$$$$¢¢	Alphameric	Alphameric	Alphameric	'1'	Numeric.
Length	1	2	8	1	17	10	15	22	2	1	15
Position	01-01	02-03	04-11	12-12	13-29	30-39	40-54	55-76	77-78	79-79	80-94

* Enter Taxpayer Identification Number (TIN) here. For the Board of Equalization, this data element is the 8-digit seller's permit number assigned by the Board to the taxpayer. **Do not include the alpha characters that precede the 8 digits.** For example, a seller's permit number may look something like the following: SR AA 12-345678. Only the 12345678 should be included in the data element (without the hyphen).

** Enter taxpayer name here. For corporations, enter the corporation name; for sole proprietorships, enter the name of the sole proprietor; for partnerships, enter the name of one partner. When entering the name of an individual, enter the last name first.

TXP ADDENDA RECORD

Record 7

FIELD	1	2	3	4	5
DATA ELEMENT NAME	RECORD TYPE CODE	ADDENDA TYPE CODE	FREE FORM *	SPECIAL ADDENDA SEQUENCE NUMBER	ENTRY DETAIL SEQUENCE NUMBER
Field Inclusion Requirement	M	M	O	M	M
Contents	'7'	'05'	Alphameric	Numeric	Numeric
Length	1	2	80	4	7
Position	01-01	02-03	04-83	84-87	88-94

* This field carries the remittance information in the Tax Payment Convention. The TXP format is shown on page 9.

Record 8

COMPANY/BATCH CONTROL RECORD

FIELD	1	2	3	4	5	6	7	8	9	10	11
DATA ELEMENT NAME	RECORD TYPE CODE	SERVICE CLASS CODE	ENTRY/ADDENDA COUNT	ENTRY HASH	TOTAL DEBIT ENTRY DOLLAR AMOUNT	TOTAL CREDIT ENTRY DOLLAR AMOUNT	COMPANY IDENTIFICATION	MESSAGE AUTHENTICATION CODE	RESERVED	ORIGINATING DFI IDENTIFICATION	BATCH NUMBER
Field Inclusion Requirement	M	M	M	M	M	M	R	O	N/A	M	R
Contents	'8'	Numeric	Numeric	Numeric	$$$$$$$$$¢¢	$$$$$$$$$¢¢	Alphameric	Alphameric	Blank	TTTTAAAA	Numeric
Length	1	3	6	10	12	12	10	19	6	8	7
Position	01-01	02-04	05-10	11-20	21-32	33-44	45-54	55-73	74-79	80-87	88-94

Record 9

FILE CONTROL RECORD

FIELD	1	2	3	4	5	6	7	8
DATA ELEMENT NAME	RECORD TYPE CODE	BATCH COUNT	BLOCK COUNT	ENTRY/ADDENDA COUNT	ENTRY HASH	TOTAL DEBIT ENTRY DOLLAR AMOUNT IN FILE	TOTAL CREDIT ENTRY DOLLAR AMOUNT IN FILE	RESERVED
Field Inclusion Requirement	M	M	M	M	M	M	M	N/A
Contents	'9'	Numeric	Numeric	Numeric	Numeric	$$$$$$$$$¢¢	$$$$$$$$$¢¢	Blank
Length	1	6	6	8	10	12	12	39
Position	01-01	02-07	08-13	14-21	22-31	32-43	44-55	56-94

III. TXP ADDENDA CONVENTION (RECORD 7) FREE FORM ENTRIES

The information listed below is entered into the "free form" area of the Addenda Record (positions 4-83). The information entered in this format must be precisely structured as shown below. All fields are mandatory, except for field TXP10, Verification #. All fields must be separated by an asterisk (*). The last field entry must be terminated by a back slash (\). *Explanations for the field entries are given on page 10.*

Field #	Field Name	Field Requirements	Data Element Type	Length	Contents
	Segment Identifier				TXP
	Separator				*
TXP01	Taxpayer Identification #	M	AN	8	XXXXXXXX
	Separator				*
TXP02	Tax Type Code	M	ID	5	XXXXX
	Separator				*
TXP03	Tax Period End Date	M	DT	6	YYMMDD
	Separator				*
TXP04	Amount Type	M	ID	1	T
	Separator				*
TXP05	Amount	M	N2	1/10	$$$$$$$cc
	Separator				*
TXP06	Amount Type	O	ID	1	P
	Separator				*
TXP07	Amount	C	N2	1/10	$$$$$$$cc
	Separator				*
TXP08	Amount Type	O	ID	1	I
	Separator				*
TXP09	Amount	C	N2	1/10	$$$$$$$cc
	Separator				*
TXP10	Verification #	O	AN	6	XXXXXX
	Segment Terminator				\

TRANSACTION WILL NOT PASS INFORMATION CORRECTLY IF:

- Alpha characters are entered in field TXPO1
- Tax type code is missing in field TXPO2
- Payment type code is missing from fields TXPO4, TXPO6 or TXP08

IV. TXP ADDENDA ENTRIES — DEFINITIONS

Listed below are the definitions for the field entries used in the TXP Addenda Record Layout for the Board of Equalization.

Segment Identifier This identifies the transfer as a tax payment. It must always be coded as "TXP".

Separator The separator or data element separator is used to separate fields (data elements) within a segment. The character to be used as separator is the asterisk (*).

TXP01 *Taxpayer Account Number*. This data element is the eight-digit seller's permit number assigned to sellers by the Board of Equalization. Do not include the alpha characters that precede the eight digits. For example, a seller's permit account number may look something like the following: SR AA 12-345678. Only the 12345678 should be included in this data element (without the hyphen).

TXP02 *Tax Type Code*. The tax type code is used to identify the type of tax payment being made. The following codes are used by the Board of Equalization:

       04101 Sales and Use Tax Prepayment #1

       04102 Sales and Use Tax Prepayment #2

       04100 Sales and Use Tax Return Payment

       05600 Prepayment of Sales Tax on Fuel Distributions

TXP03 *Tax Period Ending Date*. This date represents the last day of the tax reporting period and must be reported in YYMMDD format (for example, January 31, 1995, would be reported as 950131).

TXP04 *Amount Type*. The amount type code identifies what type of amount follows. This data element must always be coded as " T " to indicate *tax amount*.

TXP05 *Amount*. Enter tax amount here (do not include interest and penalty payments). In the event no tax amount is due, enter zero to comply with the filing requirements. The amount must always indicate cents; however, do not include decimal point (e.g., $58,485.00 would be entered as 5848500, zero dollars as 000).

TXP06 *Amount Type*. The amount type code identifies what type of amount follows. This data element must always be coded as "P" to indicate *penalty amount*.

TXP07 *Amount*. Enter penalty payment amount here. In the event no penalty amount is due, enter zero to comply with the filing requirements. The amount must always indicate cents; however, do not include decimal point (e.g., $58,485.00 would be entered as 5848500, zero dollars as 000).

TXP08 *Amount Type*. The amount type code identifies what type of amount follows. This data element must always be coded as " I " to indicate *interest amount*.

TXP09 *Amount*. Enter interest payment amount here. In the event no interest amount is due, enter zero to comply with the filing requirements. The amount must always indicate cents; however, do not include decimal point (e.g., $620.00 would be entered as 62000, zero dollars as 000).

TXP10 *Taxpayer Verification*. This field is optional. It is used to verify the taxpayer's identity. If used, the first six characters of the company name should be entered.

Segment Terminator The segment terminator identifies the end of the free form portion of the addenda record and must always be coded as a " \ ".

       Example: TXP*12345678*04101*950131*T*5848500*P*000*I*000\

V. EFT FILING INSTRUCTIONS

> **This addendum replaces page 12 of the October 1997 issue of publication 80-A.**
> **California State Board of Equalization**

A. Instructions for Calculating Prepayment Amounts

The following information applies to businesses that are required to prepay sales and use taxes. The dates listed below do not apply to taxpayers who file on a special reporting basis.

FIRST, THIRD AND FOURTH CALENDAR QUARTERS

The **first prepayment** is due on or before the 24th day of the month following the first month of the quarter.

The **second prepayment** is due on or before the 24th day of the month following the second month of the quarter.

All prepayments in the first, third and fourth quarters must be an amount:

1. not less than 90% of the tax liability for the month, or
2. equal to one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

SECOND CALENDAR QUARTER

The **first prepayment** is due on or before May 24th. This prepayment is for the month of April and must be an amount equal to:

1. not less than 90% of the tax liability for the month of April, or
2. one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

The **second prepayment** is due on or before June 24th. This prepayment is for the period of **MAY 1** through **JUNE 15** and must be an amount equal to:

1. 90% of the tax liability for May plus 90% of the tax liability for the first 15 days of June, or
2. 135% of the tax liability for May or
3. one-half (1/2) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

B. Schedule for Electronic Funds Transfer Payments of Sales and Use Taxes
(Showing Correct Tax Type Code for Period Ending Date)

QUARTERLY OR QUARTERLY PREPAYMENT REPORTING BASIS FOR SALES AND USE TAX			
REPORTING PERIOD	**TAX TYPE CODE**	**PERIOD ENDING DATE**	**DUE DATE**
1ST QUARTER (JANUARY—MARCH)			
FIRST PREPAYMENT	04101	1/31/YY	2/24/YY
SECOND PREPAYMENT	04102	Last day of February	3/24/YY
QUARTERLY PAYMENT	04100	3/31/YY	4/30/YY
2ND QUARTER (APRIL—JUNE)			
FIRST PREPAYMENT	04101	4/30/YY	5/24/YY
SECOND PREPAYMENT	04102	6/15/YY	6/24/YY
QUARTERLY PAYMENT	04100	6/30/YY	7/31/YY
3RD QUARTER (JULY—SEPTEMBER)			
FIRST PREPAYMENT	04101	7/31/YY	8/24/YY
SECOND PREPAYMENT	04102	8/31/YY	9/24/YY
QUARTERLY PAYMENT	04100	9/30/YY	10/31/YY
4TH QUARTER (OCTOBER—DECEMBER)			
FIRST PREPAYMENT	04101	10/31/YY	11/24/YY
SECOND PREPAYMENT	04102	11/30/YY	12/24/YY
QUARTERLY PAYMENT	04100	12/31/YY	1/31/YY

B. Schedule for Electronic Funds Transfer Payments of Sales and Use Taxes *(continued)*
(Showing Correct Tax Type Code for Period Ending Date)

MONTHLY REPORTING BASIS FOR SALES AND USE TAX			
REPORTING PERIOD	**TAX TYPE CODE***	**PERIOD ENDING DATE**	**DUE DATE**
JANUARY	04100	1/31/YY	Last day of February
FEBRUARY	04100	Last day of February	3/31/YY
MARCH	04100	3/31/YY	4/30/YY
APRIL	04100	4/30/YY	5/31/YY
MAY	04100	5/31/YY	6/30/YY
JUNE	04100	6/30/YY	7/31/YY
JULY	04100	7/31/YY	8/31/YY
AUGUST	04100	8/31/YY	9/30/YY
SEPTEMBER	04100	9/30/YY	10/31/YY
OCTOBER	04100	10/31/YY	11/30/YY
NOVEMBER	04100	11/30/YY	12/31/YY
DECEMBER	04100	12/31/YY	1/31/YY

* Tax Type Code 05600 must be used to report prepayment of sales tax on fuel distributions. All prepayments of sales tax on fuel distributions are due on the 25th of the month.

Weekends and Holidays

When the tax due date falls on a weekend or holiday (national or State of California), it will move to the next business day. The following holidays are recognized by the State of California:

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
* Lincoln's Birthday....................	February 12
President's Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day..................	July 4
Labor Day	First Monday in September
Columbus Day.........................	Second Monday in October
Veteran's Day..........................	November 11
Thanksgiving Day	Fourth Thursday in November
* Day after Thanksgiving	Friday after Thanksgiving
Christmas	December 25

* All the holidays listed above are recognized by the U.S. Federal Reserve System, except for Lincoln's Birthday and the day after Thanksgiving.

Note

In addition to making your electronic payment, be sure to file your tax return through the mail on a timely basis.

Be sure to check with your financial institution to determine when you must originate your payment so that it will settle into the Board's account on time. To be timely, your payment must settle into the Board's bank account on or before the first banking day following the tax due date.

NOTES